

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
In re : Chapter 11  
: Case No. 05-44481 (RDD)  
DELPHI CORPORATION, et al., :  
: Debtors. : (Jointly Administered)  
:  
-----X

ORDER UNDER 11 U.S.C. §§ 327(e) AND 1107(b) AND FED. R. BANKR. P. 2014  
AUTORIZING EMPLOYMENT AND RETENTION OF IVINS, PHILLIPS & BARKER  
AS SPECIAL PENSION BENEFITS TAX COUNSEL  
TO DEBTORS NUNC PRO TUNC TO NOVEMBER 1, 2006

("IPB RETENTION ORDER")

Upon the application, dated January 31, 2007 (the "Application"), of Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order (the "Order") under 11 U.S.C. §§ 327(e) and 1107(b) and Fed. R. Bankr. P. 2014 authorizing the employment and retention of Ivins, Phillips & Barker ("IPB") as special pension benefits tax counsel to the Debtors; and upon the Declaration And Disclosure Of William L. Sollee, Jr. In Support Of Application For Entry Of Order Under 11 U.S.C. §§ 327(e) And 1107(b) And Fed. R. Bankr. P. 2014 Authorizing Employment And Retention Of Ivins, Phillips & Barker As Special Pension Benefits Tax Counsel To Debtors Nunc Pro Tunc To November 1, 2006, executed on January 31, 2007; and this Court having determined that the relief requested in the Application is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and it appearing that proper and adequate notice of the Application has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Application is GRANTED.

2. The Debtors' employment of IPB as their special pension benefits tax counsel, pursuant to the Application, is approved under sections 327(e) and 1107(b) of the Bankruptcy Code and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), with approval of such employment being effective as of November 1, 2006.

3. IPB shall be compensated in accordance with the standards and procedures set forth in sections 330 and 331 of the Bankruptcy Code and all applicable Bankruptcy Rules, Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), guidelines established by the Office of the United States Trustee, and further orders of this Court.

4. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

5. The requirement under Local Rule 9013-1(b) for the service and filing of a separate memorandum of law is deemed satisfied by the Application.

Dated: New York, New York  
February 26, 2007

/s/Robert D. Drain  
UNITED STATES BANKRUPTCY JUDGE